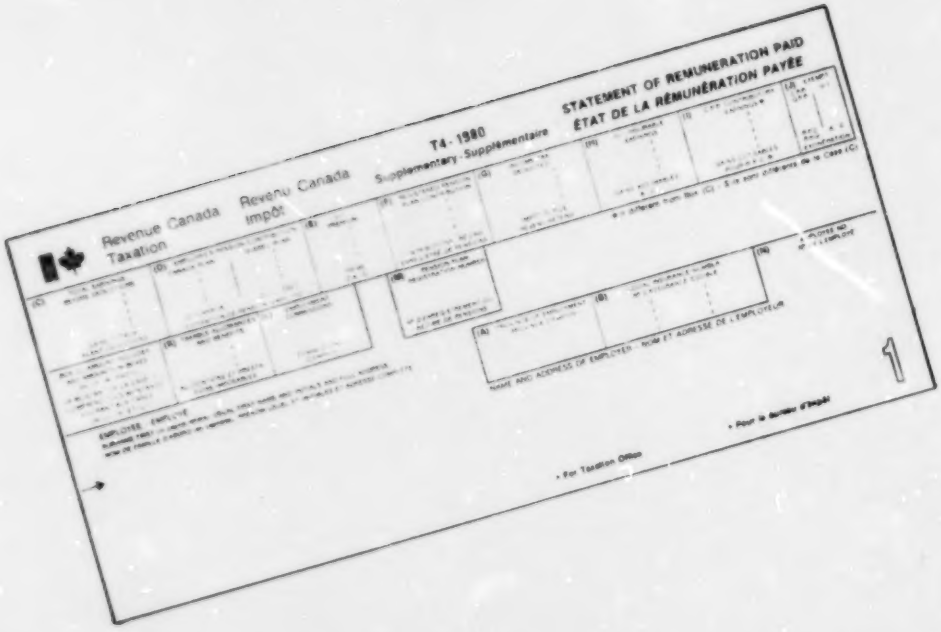
PERSONAL INCOME STATISTICS

Northwest Territories 1976 to 1980



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Northwest Territories, 1976 to 1980

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SYMBOLS AND ABBREVIATIONS

- nil or zero	(%) percent
($) dollars	('000) thousands
(no.) number	('000 000) millions

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1. INTRODUCTION

This report presents statistics on personal income and taxation for the Northwest Territories for the 1976 through 1980 taxation years based on data provided by Revenue Canada. Changes in the number of tax returns filed and in the proportion of taxable returns over this period are examined in the initial sections followed by details on sources of personal income. Subsequent sections include an analysis of total and average income and income distribution information. In the final section, statistics on income tax paid by NWT residents are presented.

For this report, geographical detail is provided to the extent possible. Information published at the community level is limited by the geographic codes used by Revenue Canada (particularly for the years prior to 1979) and by Revenue Canada's restrictions on publishing statistics based on small numbers of taxfilers. Detailed information at the community level is presented in the appendixes.

Statistics for the Kitikmeot (Central Arctic) Region, which was established April 1, 1981, are not presented separately but are included in the Fort Smith Region totals. Separate statistics should be available for the 1982 taxation year.

Additional statistics for the Northwest Territories are available from Revenue Canada's annual publication Taxation Statistics and other unpublished tables available from Revenue Canada, Ottawa.

2. RETURNS FILED

In 1980 NWT residents filed 23 570 personal income tax returns - an increase of 33 percent over the 17 681 returns filed in 1976. In percentage terms, growth in the number of returns filed was greatest for the Keewatin and Baffin Regions - 55 and 46 percent respectively. Over this period, the total returns filed for Canada as a whole increased by 20 percent.

During the 1976-1980 period, the largest year-over-year increase in returns filed occurred for the 1978 taxation year with the introduction of the Child Tax Credit program. To benefit from this tax measure, the recepient of the Family Allowance payment (usually the mother) must file a tax return. For Canada as a whole, the number of returns filed in 1978 increased by 14 percent; the comparable growth for the Northwest Territories was 18 percent. On a regional basis, the Keewatin had the largest percentage increase in returns filed for 1978 - 35 percent. Only the Fort Smith Region demonstrated a rate of increase lower than the Canadian average.

The effect of the Child Tax Credit program on female participation in the tax filing process can be seen clearly in the following tables. In 1976 approximately 6 500 women in the NWT filed income tax returns - accounting for 37 percent of all returns. By 1980, that figure approached 10 800 - 46 percent of returns filed. The largest year-over-year increase in female taxfilers occured in 1978 when 2 800 additional returns were filed - a 40 percent increase. This compares to a national increase of about 30 percent for women.

2.1 PERSONAL INCOME TAX RETURNS, by Region
Canada and Northwest Territories, 1976 to 1980

	1980	1979	1978	1977	1976
Canada ('000)	14 765	14 682	14 320	12 586	12 343
Northwest Territories	23 570	22 761	22 240	18 848	17 681
Baffin	3 716	3 633	3 376	2 715	2 546
Keewatin	1 734	1 643	1 651	1 219	1 119
Inuvik	3 882	3 713	3 533	2 870	2 750
Fort Smith	14 238	13 772	13 680	12 044	11 266

2.2 PERCENTAGE INCREASE IN PERSONAL INCOME TAX RETURNS, by Region
Canada and Northwest Territories, 1976 to 1980

	1980/76	1980/79	1979/78	1978/77	1977/76
Canada	19.6	0.6	2.5	13.8	2.0
Northwest Territories	33.3	3.6	2.3	18.0	6.6
Baffin	46.0	2.3	7.6	24.3	6.6
Keewatin	55.0	5.5	-0.5	35.4	8.9
Inuvik	41.2	4.6	5.1	23.1	4.4
Fort Smith	26.4	3.4	0.7	13.6	6.9

2.3 PERSONAL INCOME TAX RETURNS*, by Sex of Filer
Canada and Northwest Territories, 1976 to 1980

	1980	1979	1978	1977	1976
Canada ('000)	14 765	14 682	14 320	12 586	12 343
Male ('000)	7 886	7 821	7 686	7 466	7 379
Female ('000)	6 879	6 861	6 635	5 120	4 964
Northwest Territories	23 474	22 621	22 081	18 714	17 450
Male	12 705	12 361	12 122	11 590	10 976
Female	10 769	10 260	9 959	7 124	6 474
Baffin	3 701	3 594	3 341	2 685	2 475
Male	1 986	1 980	1 876	1 732	1 654
Female	1 715	1 614	1 465	953	821
Keewatin	1 710	1 621	1 627	1 203	1 081
Male	864	827	848	770	697
Female	846	794	779	433	384
Inuvik	3 869	3 695	3 511	2 851	2 724
Male	2 087	1 987	1 880	1 739	1 681
Female	1 782	1 708	1 631	1 112	1 043
Fort Smith	14 194	13 711	13 602	11 975	11 170
Male	7 768	7 567	7 518	7 349	6 944
Female	6 426	6 144	6 084	4 626	4 226

* The total number of returns filed by sex of filer for the NWT is lower than the totals shown in Table 2.1 because the sex of some filers was not determined. The difference for each year is: 1980-96; 1979-140; 1978-159; 1977-134; 1976-231.

2.4 PERCENTAGE OF INCOME TAX RETURNS*, by Sex of Filer
Canada and Northwest Territories, 1976 to 1980

	1980	1979	1978	1977	1976
Canada					
Male	53.4	53.3	53.7	59.3	59.8
Female	46.6	46.7	46.3	40.7	40.2
Northwest Territories					
Male	54.1	54.6	54.9	61.9	62.9
Female	45.9	45.4	45.1	38.1	37.1
Baffin					
Male	55.2	55.1	56.2	64.5	66.8
Female	44.8	44.9	43.8	35.5	33.2
Keewatin					
Male	50.5	51.0	52.1	64.0	64.5
Female	49.4	49.0	47.9	36.0	35.5
Inuvik					
Male	53.9	53.8	53.5	61.0	60.8
Female	46.1	46.2	46.5	39.0	39.2
Fort Smith					
Male	54.7	55.2	55.3	61.4	62.2
Female	45.3	44.8	44.7	38.6	37.8

* NWT data is based on the number of returns by sex of filer.

2.5 PERCENTAGE INCREASE IN PERSONAL INCOME TAX RETURNS*, by Sex of Filer
Canada and Northwest Territories, 1976 to 1979

	1980/76	1980/79	1979/78	1978/77	1977/76
Canada					
Male	6.9	0.8	1.8	2.9	1.2
Female	38.6	0.3	3.4	29.6	3.1
Northwest Territories					
Male	15.8	2.8	2.0	4.6	5.6
Female	66.3	5.0	3.0	39.8	10.0
Baffin					
Male	20.0	0.3	5.5	8.3	4.7
Female	108.9	6.3	10.2	53.7	16.1
Keewatin					
Male	24.0	4.5	-2.5	10.1	10.5
Female	120.3	6.5	1.9	79.9	12.8
Inuvik					
Male	24.1	5.0	5.7	8.1	3.5
Female	70.9	4.3	4.7	46.7	6.6
Fort Smith					
Male	11.9	2.7	0.7	2.3	5.8
Female	52.1	4.6	1.0	31.5	9.5

* NWT data is based on the number of returns classified by sex of filer and not on the total number of returns filed.

3. TAXABLE RETURNS

In 1980, 17 565 of the 23 570 income tax returns filed by NWT residents were taxable compared to 14 508 of the 17 681 filed in 1976. This represents a 21 percent increase in the number of taxable returns filed over the five year period. As a proportion of all returns, taxable returns fell from 82 percent in 1976 to 75 percent in 1980. For the nation as a whole, the number of taxable returns increased by over 12 percent while the proportion of taxable returns declined from 71 to 67 percent.

The impact of the Child Tax Credit program can be seen from the 7 percent growth in NWT taxable returns in 1978 relative to an overall increase of 18 percent in the number of returns filed. Comparable statistics for Canada saw a less than one percent increase in taxable returns compared to an overall increase in returns filed of 14 percent.

3.1 TAXABLE RETURNS, by Region
Canada and Northwest Territories, 1976 to 1980

	1980	1979	1978	1977	1976
Canada ('000)	9 907	9 466	8 813	8 765	8 807
Northwest Territories	17 565	16 998	16 662	15 575	14 508
Baffin	2 756	2 679	2 431	2 173	2 012
Keewatin	1 058	1 021	1 054	931	787
Inuvik	2 749	2 628	2 561	2 349	2 245
Fort Smith	11 002	10 670	10 616	10 122	9 464

3.3 PERCENTAGE INCREASE IN TAXABLE RETURNS, by Region
Canada and Northwest Territories, 1976 to 1980

	1980/76	1980/79	1979/78	1978/77	1977/76
Canada	12.5	4.7	7.4	0.6	-0.5
Northwest Territories	21.1	3.4	2.0	7.0	7.4
Baffin	37.0	2.9	10.2	11.9	8.0
Keewatin	34.4	3.6	-3.1	13.2	18.3
Inuvik	22.4	4.6	2.6	9.0	4.6
Fort Smith	16.3	3.1	0.5	4.9	7.0

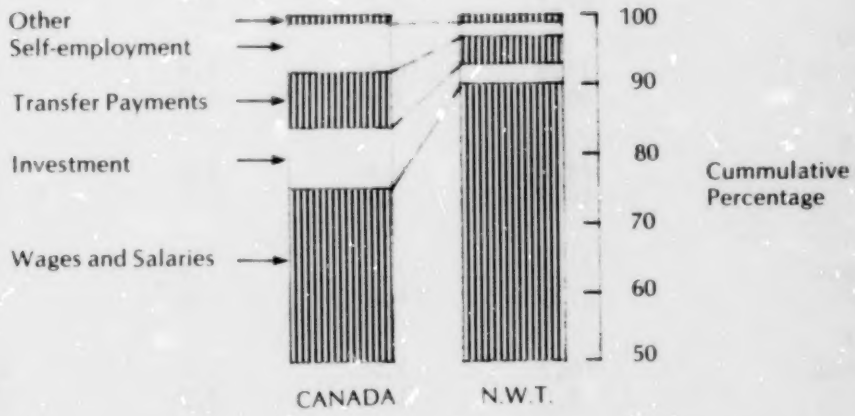
3.3 TAXABLE RETURNS AS A PERCENTAGE OF ALL RETURNS, by Region
Canada and Northwest Territories, 1976 to 1980

	1980	1979	1978	1977	1976
Canada	67.1	64.5	61.5	69.6	71.4
Northwest Territories	74.5	74.7	74.9	82.6	82.1
Baffin	74.2	73.7	72.0	80.0	79.0
Keewatin	63.9	62.1	63.8	76.4	70.3
Inuvik	70.8	70.8	72.5	81.8	81.6
Fort Smith	77.3	77.5	77.6	84.0	84.0

4. SOURCES OF INCOME

As illustrated in the figure below, substantial differences exist in the relative importance of various income sources for the Northwest Territories compared to Canada as a whole. Over the period 1976-1980, 90 percent of NWT reported income resulted from wages and salaries. The comparable national statistic was just 75 percent. All other sources of income, particularly earnings from self-employment and investment, were considerably more important at the national level.

Figure 4.1 **INCOME, by Source - Average 1976 to 1980**
Canada and Northwest Territories



4.1 INCOME BY SOURCE
Canada and Northwest Territories, 1976 to 1980

	Wages & Salaries	Invest-ment	Transfer Payments	Self-Employment	Other
			(%)		
1976-1980 Average					
Canada	74.6	9.1	7.7	7.2	1.4
NWT	90.2	2.8	4.2	1.9	1.0
1980					
Canada	73.2	11.2	7.3	6.7	1.6
NWT	89.7	3.7	3.7	1.7	1.2
1979					
Canada	73.8	10.1	7.5	7.2	1.5
NWT	90.1	3.2	4.0	1.8	1.1
1978					
Canada	74.2	8.8	8.4	7.3	1.3
NWT	89.5	1.9	5.5	2.2	1.0
1977					
Canada	76.4	7.1	7.9	7.4	1.2
NWT	91.3	1.8	4.2	1.9	0.8
1976					
Canada	76.2	7.2	7.7	8.0	1.0
NWT	90.9	1.8	4.2	2.4	0.8

5. TOTAL INCOME

From 1976 to 1980 reported income for the Northwest Territories increased from $194 million to $311 million - an increase of 60 percent. At the regional level, the largest percentage growth in total income over this period was 75 percent for the Keewatin. Nationally personal income increased by 59 percent.

5.1 TOTAL INCOME, by Region
Canada and Northwest Territories, 1976 to 1980

	1980	1979	1978	1977	1976
			($'000 000)		
Canada	202 513	177 341	157 013	139 879	127 295
			($'000)		
Northwest Territories	310 922	280 692	253 815	224 698	194 105
Baffin	42 667	40 087	35 743	30 895	25 617
Keewatin	15 985	14 463	13 684	11 527	9 149
Inuvik	45 885	40 789	35 806	31 829	28 501
Fort Smith	206 385	185 351	168 580	150 445	130 836

5.2 PERCENTAGE INCREASE IN TOTAL INCOME, by Region
Canada and Northwest Territories, 1976 to 1980

	1980/76	1980/79	1979/78	1978/77	1977/76
Canada	59.1	14.2	12.9	12.2	9.9
Northwest Territories	60.2	10.8	10.6	13.0	15.8
Baffin	66.6	6.4	12.2	15.7	20.6
Keewatin	74.7	10.5	5.7	18.7	26.0
Inuvik	61.0	12.5	13.9	12.5	11.7
Fort Smith	57.7	11.3	9.9	12.1	15.0

6. AVERAGE INCOME - ALL RETURNS

Based on all returns filed, over the period 1976 to 1980 average income was higher in the Northwest Territories than for Canada in all years except 1980. For 1976 through 1979 NWT personal incomes exceeded the national average by amounts ranging from $253 to $807. In 1980 NWT average personal income was $525 below the national level.

Average income for residents of the Fort Smith Region exceeded the national level in all years. However, this difference declined from a high of 13 percent in 1976 to a low of 6 percent by 1980. The Keewatin Region exhibited a pattern of much lower average personal income throughout the period, ranging between 15 and 33 percent below the national average. Baffin Region average income exceeded the Canadian figure in 1978 as did Inuvik in 1976.

From 1976 to 1980, average income rose by 33 percent for Canada as a whole while increasing by only 20 percent in the Northwest Territories. Some of this difference can be explained by the greater impact on the NWT of the introduction of the Child Tax Credit program in 1978. In that year, the total number of returns filed in the NWT rose by 18 percent while total reported income increased by only 13 percent resulting in a 4 percent decline in average income. At the national level, the number of filers increased by 14 percent with a corresponding increase in total income of 12 percent - the net result being a decline of slightly over one percent in average income.

6.1 AVERAGE INCOME - ALL RETURNS, by Region
Canada and Northwest Territories, 1976 to 1980

	1980	1979	1978	1977	1976
			($)		
Canada	13 716	12 079	10 964	11 114	10 313
Northwest Territories	13 191	12 332	11 412	11 921	10 978
Baffin	11 482	11 034	10 587	11 379	10 061
Keewatin	9 218	8 802	8 228	9 456	8 176
Inuvik	11 820	10 985	10 135	11 090	10 364
Fort Smith	14 495	13 458	12 323	12 491	11 613

6.2 PERCENTAGE INCREASE IN AVERAGE INCOME - ALL RETURNS, by Region
Canada and Northwest Territories, 1976 to 1980

	1980/76	1980/1979	1979/78	1978/77	1977/1976
Canada	33.0	13.6	10.2	-1.3	7.8
Northwest Territories	20.2	7.0	8.1	-4.3	8.6
Baffin	14.1	4.1	4.3	-7.0	13.1
Keewatin	12.7	4.7	7.0	-13.0	15.7
Inuvik	14.0	7.6	8.4	-8.6	7.0
Fort Smith	24.8	7.7	9.2	-1.3	7.6

7. AVERAGE INCOME - BY SEX OF FILER

A substantial difference in the average income for men and women existed in all years, based on all returns filed. In 1980, the average income for Canadian women filing tax returns ($8 528) was only 47 percent of the average income for men filing returns ($18 241). For the NWT, the comparable figure for women ($8 323) was 48 percent of the average income for men ($17 389). Average income for men also increased more rapidly than for women over the study period. For Canada, the increase for men was 44 percent compared to only 26 percent for women. The comparable statistics for the Northwest Territories are 31 and 13 percent respectively.

The impact on average income resulting from the increase in the number of women filing tax returns due to the introduction of the Child Tax Credit program is clearly indicated by the decline in average income for women in 1978. For Canada, average income for women declined by 10 percent while the comparable decline for the NWT was 15 percent. This reduction was even more pronounced at the Regional level. Average income for women in the Keewatin Region fell by 31 percent in 1978 - three times the decline for the nation as a whole.

7.1 AVERAGE INCOME - ALL RETURNS*, by Sex of Filer
Canada and Northwest Territories, 1976-1980

	1980	1979	1978	1977	1976
			($)		
Canada					
Male	18 241	16 264	14 760	13 718	12 713
Female	8 528	7 308	6 568	7 316	6 746
Northwest Territories					
Male	17 389	16 284	15 166	14 319	13 254
Female	8 323	7 692	6 995	8 192	7 385
Baffin					
Male	15 618	14 742	14 166	13 563	11 880
Female	6 777	6 684	6 194	7 686	6 928
Keewatin					
Male	12 803	12 426	11 649	10 965	9 650
Female	5 739	5 166	4 839	7 017	6 160
Inuvik					
Male	15 569	14 507	13 497	13 258	12 405
Female	7 489	6 945	6 375	7 865	7 253
Fort Smith					
Male	18 841	17 576	16 230	15 100	14 148
Female	9 308	8 491	7 630	8 485	7 619

*NWT data is based on the number of returns classified by sex of filer and not on the total number of returns filed.

7.2 PERCENTAGE INCREASE IN AVERAGE INCOME - ALL RETURNS*, by Sex of Filer
Canada and Northwest Territories, 1976 to 1980

	1980/76	1980/79	1979/78	1978/77	1977/76
Canada					
Male	43.5	12.2	10.2	7.6	7.9
Female	26.4	16.7	11.3	-10.2	8.4
Northwest Territories					
Male	31.1	6.8	7.4	5.9	8.0
Female	12.7	8.2	10.0	-14.6	10.9
Baffin					
Male	31.5	5.9	4.1	4.4	14.2
Female	-2.2	1.4	7.9	-19.4	10.9
Keewatin					
Male	32.7	3.0	6.7	6.2	13.6
Female	-6.8	11.1	6.8	-31.0	13.9
Inuvik					
Male	25.5	7.3	7.5	1.8	6.9
Female	3.3	7.8	8.9	-18.9	8.4
Fort Smith					
Male	33.2	7.2	8.3	7.5	6.7
Female	22.2	9.6	11.3	-10.1	11.4

*NWT data is based on the number of returns classified by sex of filer and not on the total number of returns filed.

8. AVERAGE INCOME - TAXABLE RETURNS

For taxable returns, average income was lower for the Northwest Territories than for Canada in all the years 1976 through 1980. In 1976, the NWT average income of $12 976 was 3 percent lower than the Canadian figure of $13 319. By 1980, this difference had increased to over 9 percent. Only once did any regional value exceed the national level; in 1976, the average income for Fort Smith ($13 485) was one percent higher than the Canadian average income of $13 319. Keewatin Region consistently had the lowest average income for taxable returns, ranging between 19 and 26 percent below the Canadian average.

8.1 AVERAGE INCOME - TAXABLE RETURNS, by Region
Canada and Northwest Territories, 1976 to 1980

	1980	1979	1978	1977	1976
			($)		
Canada	18 896	17 110	15 980	14 573	13 319
Northwest Territories	17 119	15 970	14 714	14 007	12 976
Baffin	14 960	14 448	14 131	13 690	12 195
Keewatin	14 046	13 204	12 164	11 687	10 834
Inuvik	16 033	14 888	13 452	13 105	12 282
Fort Smith	18 227	16 883	15 404	14 498	13 485

8.2 PERCENTAGE INCREASE IN AVERAGE INCOME - TAXABLE RETURNS, by Region
Canada and the Northwest Territories, 1976 to 1980

	1980/76	1980/79	1979/78	1978/77	1977/76
Canada	41.9	10.4	7.1	9.7	9.4
Northwest Territories	31.9	7.2	8.5	5.0	7.9
Baffin	22.7	3.5	2.2	3.2	12.3
Keewatin	29.6	6.4	8.5	4.1	7.9
Inuvik	30.5	7.7	10.7	2.6	6.7
Fort Smith	35.2	8.0	9.6	6.2	7.5

9. INCOME DISTRIBUTION

For the Northwest Territories as a whole, general increases in incomes associated with inflation and the introduction of the Child Tax Credit program have resulted in an increasing concentration of incomes in the highest (over $20 000) and lowest (under $2 000) income categories. In 1980, 45 percent of returns were in these two categories compared to only 27 percent in 1976.

By 1980 the number of taxfilers reporting an income in excess of $20 000 had reached 6 146, or 26 percent of filers. This compares to the 2 635 persons (15 percent of filers) reporting incomes in this category in 1976. At the opposite end of the income scale, between 1976 and 1980 the number of persons reporting incomes of less than $2 000 increased from 12 to 19 percent of all taxfilers.

9.1 PERSONAL INCOME TAX RETURNS, by Income Category
Northwest Territories, 1976 to 1980

	1980	1979	1978	1977	1976
All Categories	23 570	22 761	22 240	18 848	17 681
under $2 000	4 544	4 435	4 342	2 062	2 164
2 000 - 4 000	2 384	2 438	2 412	2 154	2 190
4 000 - 6 000	1 775	1 836	1 975	1 947	1 959
6 000 - 10 000	2 894	3 051	3 171	3 219	3 085
10 000 - 15 000	3 065	3 076	3 154	3 265	3 069
15 000 - 20 000	2 762	2 540	2 773	2 655	2 579
20 000 and over	6 146	5 385	4 413	3 546	2 635

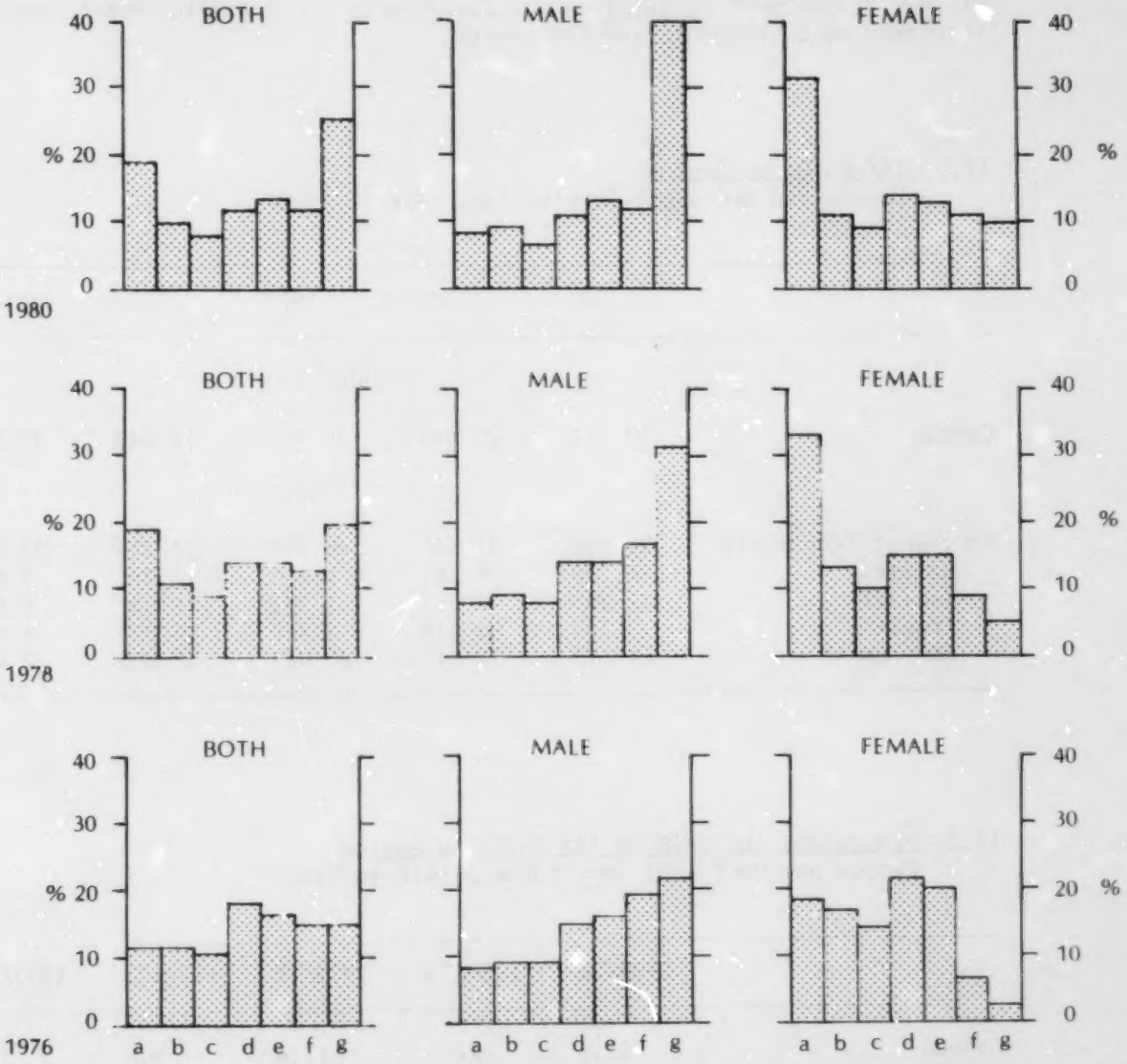
9.2 PERCENTAGE OF PERSONAL INCOME TAX RETURNS, by Income Category
Northwest Territories, 1976 to 1980

	1980	1979	1978	1977	1976
All Categories	100.0	100.0	100.0	100.0	100.0
under $2 000	19.3	19.5	19.5	10.9	12.2
2 000 - 4 000	10.1	10.7	10.8	11.4	12.4
4 000 - 6 000	7.5	8.1	8.9	10.3	11.1
6 000 - 10 000	12.3	13.4	14.3	17.1	17.4
10 000 - 15 000	13.0	13.5	14.2	17.3	17.4
15 000 - 20 000	11.7	11.2	12.5	14.1	14.6
20 000 and over	26.1	23.7	19.8	18.8	14.9

10. INCOME DISTRIBUTION - BY SEX OF FILER

For the period 1976 to 1980, considerable differences are observed in the income distributions for men and women. In all years, the proportion of men in the highest income category (over $20 000) has been much higher than for women. For example, in 1980 40 percent of men compared to 10 percent of women earned more than $20 000. For the lowest income category the reverse situation has held: a much higher proportion of women taxfilers reported incomes less than $2 000.

Figure 10.1 **INCOME DISTRIBUTION, Percentage of Returns by Sex of Filer**
Northwest Territories, 1976, 1978, 1980



INCOME CATEGORIES

a. under	$2 000		e. 10 000	-	15 000
b. 2 000	-	4 000	f. 15 000	-	20 000
c. 4 000	-	6 000	g. 20 000	and over	
d. 6 000	-	10 000			

11. TAX PAID

In 1976 NWT residents paid about $32.5 million in personal income taxes. By 1980 that figure exceeded $52 million - an increase of 61 percent. Growth in tax paid was particularly significant for the Keewatin and Baffin Regions 83 and 76 percent respectively. For Canada as a whole, total tax paid increased by 64 percent over the period.

11.1 TAX PAID, by Region
Canada and Northwest Territories, 1976 to 1980

	1980	1979	1978	1977	1976
			($'000 000)		
Canada	29 112	23 844	20 311	19 049	17 773
			($'000)		
Northwest Territories	52 288	47 425	40 919	37 278	32 546
Baffin	6 986	6 557	5 629	4 913	3 972
Keewatin	2 203	2 007	1 732	1 507	1 206
Inuvik	7 349	6 516	5 468	5 003	4 556
Fort Smith	35 748	32 343	28 089	25 853	22 806

11.2 PERCENTAGE INCREASE IN TAX PAID, by Region
Canada and Northwest Territories, 1976 to 1980

	1980/76	1980/79	1979/78	1978/77	1977/76
Canada	63.8	22.1	17.4	6.0	7.2
Northwest Territories	60.7	10.3	15.9	9.8	14.5
Baffin	75.9	6.5	16.5	14.6	23.7
Keewatin	82.7	9.8	15.9	14.9	25.0
Inuvik	61.3	12.8	19.2	9.3	9.8
Fort Smith	56.7	10.5	15.1	8.6	13.4

12. AVERAGE TAX PAID

Average tax paid by residents of the NWT was higher than for Canada in all years studied. However, the rate of growth in average tax paid has been greater for Canada than for the Northwest Territories over this period reducing this difference to less than forty dollars in 1980. Filers from Fort Smith have consistently paid the highest average tax of all NWT filers, in all years exceeding the Canadian level.

12.1 AVERAGE TAX PAID - TAXABLE RETURNS, by Region
Canada and Northwest Territories, 1976 to 1980

	1980	1979	1978	1977	1976
			($)		
Canada	2 939	2 519	2 305	2 173	2 018
Northwest Territories	2 977	2 790	2 456	2 393	2 243
Baffin	2 535	2 448	2 316	2 261	1 976
Keewatin	2 082	1 966	1 643	1 619	1 532
Inuvik	2 673	2 479	2 135	2 130	2 031
Fort Smith	3 249	3 031	2 646	2 554	2 410

12.2 PERCENTAGE INCREASE IN AVERAGE TAX PAID - TAXABLE RETURNS, by Region
Canada and Northwest Territories, 1976 to 1980

	1980/76	1980/79	1979/78	1978/77	1977/76
Canada	45.6	16.7	9.3	6.1	7.7
Northwest Territories	32.7	6.7	13.6	2.6	6.7
Baffin	28.3	3.6	5.7	2.4	14.4
Keewatin	35.9	5.9	19.7	1.5	5.7
Inuvik	31.6	7.8	16.1	0.2	4.9
Fort Smith	34.8	7.2	14.6	3.6	6.0

APPENDIX 1

TABLES

A1 PERSONAL INCOME TAX RETURNS, by Income Category and Region
Northwest Territories, 1980

	All Categories	under $ 2 000	2 000- 4 000	4 000- 6 000	6 000- 10 000
Northwest Territories	23 570	4 544	2 384	1 775	2 894
Baffin	3 716	938	421	305	458
Keewatin	1 734	474	231	177	245
Inuvik	3 882	789	420	323	538
Fort Smith	14 238	2 343	1 312	970	1 653

A2 PERSONAL INCOME TAX RETURNS, by Income Category and Community
Northwest Territories, 1980

	All Categories	under $ 2 000	2 000- 4 000	4 000- 6 000	8 000- 10 000
Fort Smith	1 329	236	156	112	154
Frobisher Bay	1 308	187	123	109	177
Hay River	1 896	226	170	151	243
Inuvik	2 085	287	175	166	288
Pine Point	1 045	165	55	55	88
Yellowknife	6 307	588	418	347	757

10 000-15 000	15 000-20 000	20 000-30 000	30 000-40 000	40 000 and over	
3 065	2 762	3 865	1 645	636	Northwest Territories
439	345	470	245	95	Baffin
187	183	166	55	16	Keewatin
526	441	586	191	68	Inuvik
1 913	1 793	2 643	1 154	457	Fort Smith

10 000-15 000	15 000-20 000	20 000-30 000	30 000-40 000	40 000 and over	
181	155	231	81	23	Fort Smith
181	149	204	128	50	Frobisher Bay
297	254	380	144	31	Hay River
326	292	412	107	32	Inuvik
116	143	303	97	23	Pine Point
975	952	1 355	648	267	Yellowknife

A3 PERSONAL INCOME TAX RETURNS, by Income Category and Region
Northwest Territories, 1976 to 1979

	All Categories	under $ 2 000	2 000- 4 000	4 000- 6 000	6 000- 8 000
1979					
Northwest Territories	22 761	4 435	2 438	1 836	1 654
Baffin	3 633	889	429	316	275
Keewatin	1 643	463	202	168	141
Inuvik	3 713	771	438	334	422
Fort Smith	13 772	2 312	1 369	1 018	916
1978					
Northwest Territories	22 240	4 342	2 412	1 975	1 697
Baffin	3 376	753	408	319	289
Keewatin	1 651	463	209	177	131
Inuvik	3 533	771	438	337	292
Fort Smith	13 680	2 355	1 357	1 142	985
1977					
Northwest Territories	18 848	2 062	2 154	1 947	1 668
Baffin	2 715	303	339	332	263
Keewatin	1 219	160	174	172	134
Inuvik	2 870	354	330	302	288
Fort Smith	12 044	1 245	1 311	1 141	983
1976					
Northwest Territories	17 681	2 164	2 190	1 959	1 638
Baffin	2 546	334	334	342	280
Keewatin	1 119	221	177	153	131
Inuvik	2 750	351	352	309	272
Fort Smith	11 266	1 258	1 327	1 155	955

8 000-10 000	10 000-12 000	12 000-15 000	15 000-20 000	20 000 and over	
					1979
1 397	1 264	1 812	2 540	5 385	Northwest Territories
233	185	222	329	755	Baffin
111	92	106	146	214	Keewatin
243	212	277	380	736	Inuvik
810	775	207	1 635	3 680	Fort Smith
					1978
1 474	1 306	1 848	2 773	4 413	Northwest Territories
212	185	228	366	616	Baffin
123	96	120	165	167	Keewatin
214	216	267	402	596	Inuvik
925	809	1 233	1 840	3 034	Fort Smith
					1977
1 551	1 387	1 878	2 655	3 546	Northwest Territories
236	162	265	342	473	Baffin
120	99	115	109	136	Keewatin
243	210	252	461	430	Inuvik
952	916	1 246	1 743	2 507	Fort Smith
					1976
1 447	1 297	1 772	2 579	2 635	Northwest Territories
215	166	210	355	310	Baffin
88	69	88	101	91	Keewatin
214	205	287	422	338	Inuvik
930	857	1 187	1 701	1 896	Fort Smith

A4 PERSONAL INCOME TAX RETURNS, by Income Category and Community
Northwest Territories, 1976 to 1979

	All Categories	under $ 2 000	2 000- 4 000	4 000- 6 000	6 000- 8 000
1979					
Fort Smith	1 303	239	162	114	84
Frobisher Bay	1 327	234	128	103	100
Hay River	1 874	256	158	145	148
Inuvik	2 036	304	205	166	174
Pine Point	992	161	53	53	61
Yellowknife	6 062	579	488	398	389
1978					
Fort Smith	1 286	248	141	122	106
Frobisher Bay	1 270	191	128	107	107
Hay River	1 910	265	172	180	159
Inuvik	1 951	288	202	176	167
Pine Point	955	164	59	56	44
Yellowknife	6 087	640	509	465	405
1977					
Fort Smith	1 154	131	152	134	109
Frobisher Bay	1 174	118	136	126	98
Hay River	1 738	152	166	190	160
Inuvik	1 683	152	140	145	170
Pine Point	887	51	63	54	43
Yellowknife	5 770	503	560	488	444
1976					
Fort Smith	1 004	117	158	107	86
Frobisher Bay	1 067	136	128	128	93
Hay River	1 727	159	204	185	175
Inuvik	1 637	142	160	148	151
Pine Point	932	77	74	56	54
Yellowknife	5 372	511	580	519	426

8 000-10 000	10 000-12 000	12 000-15 000	15 000-20 000	20 000 and over	
					1979
81	66	106	153	298	Fort Smith
82	78	101	142	359	Frobisher Bay
130	132	197	239	469	Hay River
133	118	191	254	491	Inuvik
54	45	52	154	359	Pine Point
354	380	651	900	1 923	Yellowknife
					1978
74	86	113	152	244	Fort Smith
75	76	112	176	298	Frobisher Bay
152	139	186	242	405	Hay River
113	136	185	283	401	Inuvik
39	26	68	209	290	Pine Point
435	416	653	968	1 596	Yellowknife
					1977
78	81	119	145	205	Fort Smith
108	72	120	163	233	Frobisher Bay
160	125	173	262	350	Hay River
144	138	174	325	295	Inuvik
44	36	87	265	244	Pine Point
450	506	681	834	1 304	Yellowknife
					1976
87	83	97	139	130	Fort Smith
94	79	85	161	163	Frobisher Bay
147	122	193	266	276	Hay River
139	140	215	305	237	Inuvik
65	52	111	234	209	Pine Point
468	471	603	825	969	Yellowknife

A5 PERSONAL INCOME TAX RETURNS*, by Income Category and Sex
Northwest Territories, 1980

	Both		Male		Female	
	(no.)	(%)	(no.)	(%)	(no.)	(%)
1980						
All Categories	23 474	100.0	12 705	100.0	10 769	100.0
under $ 2 000	4 490	19.1	1 061	8.4	3 429	31.8
2 000 - 4 000	2 363	10.1	1 138	9.0	1 225	11.4
4 000 - 6 000	1 770	7.5	836	6.6	934	8.7
6 000 - 10 000	2 887	12.3	1 417	11.2	1 470	13.7
10 000 - 15 000	3 060	13.0	1 637	12.9	1 423	13.2
15 000 - 20 000	2 762	11.8	1 551	12.2	1 211	11.2
20 000 - 30 000	3 862	16.5	3 025	23.8	837	7.8
30 000 - 40 000	1 647	7.0	1 457	11.5	190	1.8
40 000 and over	633	2.7	583	4.6	50	0.5

*Based on the number of returns classified by sex of filer and not on the total number of returns filed.

A6 PERSONAL INCOME TAX RETURNS*, by Income Category and Sex
Northwest Territories, 1976 to 1979

	Both		Male		Female	
	(no.)	(%)	(no.)	(%)	(no.)	(%)
1979						
All Categories	22 621	100.0	12 361	100.0	10 260	100.0
under $ 2 000	4 355	19.3	1 097	8.9	3 258	31.8
2 000 - 4 000	2 401	10.6	1 103	8.9	1 298	12.7
4 000 - 6 000	1 834	8.1	895	7.2	939	9.2
6 000 - 8 000	1 647	7.3	830	6.7	817	8.0
8 000 - 10 000	1 394	6.2	723	5.8	671	6.5
10 000 - 12 000	1 264	5.6	658	5.3	606	5.9
12 000 - 15 000	1 810	8.0	950	7.7	860	8.4
15 000 - 20 000	2 536	11.2	1 561	12.6	975	9.5
20 000 and over	5 380	23.8	4 544	36.8	836	8.1
1978						
All Categories	22 081	100.0	12 122	100.0	9 959	100.0
under $ 2 000	4 232	19.2	990	8.2	3 242	32.6
2 000 - 4 000	2 383	10.8	1 091	9.0	1 292	13.0
4 000 - 6 000	1 966	8.9	947	7.8	1 019	10.2
6 000 - 8 000	1 694	7.7	852	7.0	842	8.5
8 000 - 10 000	1 470	6.7	791	6.5	679	6.8
10 000 - 12 000	1 304	5.9	692	5.7	612	6.1
12 000 - 15 000	1 846	8.4	1 001	8.3	845	8.5
15 000 - 20 000	2 773	12.6	1 886	15.6	887	8.9
20 000 and over	4 413	20.0	3 872	31.9	541	5.4

(contd.)

A6 PERSONAL INCOME TAX RETURNS*, by Income Category and Sex (contd.)
Northwest Territories, 1976 to 1979

	Both		Male		Female	
	(no.)	(%)	(no.)	(%)	(no.)	(%)
1977						
All Categories	18 714	100.0	11 590	100.0	7 124	100.0
under $ 2 000	1 991	10.6	876	7.6	1 115	15.7
2 000 - 4 000	2 120	11.3	1 020	8.8	1 100	15.4
4 000 - 6 000	1 938	10.4	990	8.5	948	13.3
6 000 - 8 000	1 657	8.9	849	7.3	808	11.3
8 000 - 10 000	1 550	8.3	857	7.4	693	9.7
10 000 - 12 000	1 384	7.4	709	6.1	675	9.5
12 000 - 15 000	1 876	10.0	1 064	9.2	812	11.4
15 000 - 20 000	2 654	14.2	1 993	17.2	661	9.3
20 000 and over	3 544	18.9	3 232	27.9	312	4.4
1976						
All Categories	17 450	100.0	10 976	100.0	6 474	100.0
under $ 2 000	2 053	11.8	914	8.3	1 139	17.6
2 000 - 4 000	2 132	12.2	1 023	9.3	1 109	17.1
4 000 - 6 000	1 935	11.1	1 010	9.2	925	14.3
6 000 - 8 000	1 628	9.3	901	8.2	727	11.2
8 000 - 10 000	1 440	8.3	764	7.0	676	10.4
10 000 - 12 000	1 291	7.4	652	5.9	639	9.9
12 000 - 15 000	1 761	10.1	1 135	10.3	626	9.7
15 000 - 20 000	2 577	14.8	2 112	19.2	465	7.2
20 000 and over	2 633	15.1	2 465	22.5	168	2.6

*Based on the number of returns classified by sex of filer and not on the total number of returns filed.

B1 TOTAL AND AVERAGE INCOME, by Region
Northwest Territories, 1976 to 1980

	Total Income ($'000)	Returns (no.)	Average Income ($)
1980			
Northwest Territories	310 922	23 570	13 191
Baffin	42 667	3 716	11 482
Keewatin	15 985	1 734	9 216
Inuvik	45 885	3 882	11 820
Fort Smith	206 383	14 238	14 495
1979			
Northwest Territories	280 691	22 761	12 332
Baffin	40 087	3 633	11 034
Keewatin	14 463	1 643	8 802
Inuvik	40 789	3 713	10 985
Fort Smith	185 351	13 772	13 458
1978			
Northwest Territories	253 815	22 240	11 412
Baffin	35 743	3 376	10 587
Keewatin	13 684	1 651	8 288
Inuvik	35 806	3 533	10 135
Fort Smith	168 580	13 680	12 323
1977			
Northwest Territories	224 698	18 848	11 921
Baffin	30 895	2 715	11 379
Keewatin	11 527	1 219	9 456
Inuvik	31 829	2 870	11 090
Fort Smith	150 445	12 044	12 491
1976			
Northwest Territories	194 105	17 681	10 978
Baffin	25 617	2 546	10 061
Keewatin	9 149	1 119	8 176
Inuvik	28 501	2 750	10 364
Fort Smith	130 836	11 266	11 613

B2 TOTAL AND AVERAGE INCOME, by Region and Community
Northwest Territories, 1980

	Total Income ($'000)	Returns (no.)	Average Income ($)
Northwest Territories	310 922	23 570	13 191
Baffin	42 667	3 716	11 482
Broughton Island	1 102	155	7 111
Cape Dorset	2 017	292	6 908
Clyde River	1 257	169	7 442
Frobisher Bay	18 965	1 308	14 499
Hall Beach	2 028	151	13 432
Igloolik	2 023	255	7 935
Pangnirtung	3 203	404	7 930
Pond Inlet	2 341	273	8 577
Keewatin	15 985	1 734	9 218
Baker Lake	3 564	406	8 780
Coral Harbour	1 548	165	9 386
Eskimo Point	2 666	375	7 110
Rankin Inlet	5 712	445	12 836
Repulse Bay	802	138	5 812
Inuvik	45 885	3 882	11 820
Aklavik	2 475	295	8 392
Fort Franklin	1 097	182	6 032
Fort Good Hope	1 151	164	7 022
Fort McPherson	2 261	300	7 538
Fort Norman	1 180	140	8 428
Inuvik	28 075	2 085	13 465
Norman Wells	3 944	200	19 722
Tuktoyaktuk	4 389	363	12 092

(contd.)

B2 TOTAL AND AVERAGE INCOME, by Region and Community (contd.)
Northwest Territories, 1980

	Total Income ($'000)	Returns (no.)	Average Income ($)
Fort Smith	206 383	14 238	14 495
Cambridge Bay	7 279	463	15 723
Coppermine	2 601	308	8 448
Fort Liard	1 172	138	8 484
Fort Providence	2 030	274	7 409
Fort Resolution	1 556	244	6 378
Fort Smith	16 820	1 329	12 656
Gjoa Haven	1 303	192	6 789
Hay River	27 584	1 896	14 548
Holman	797	109	7 319
Pine Point	16 975	1 045	16 244
Rae-Edzo	3 514	501	7 015
Snowdrift	477	105	4 545
Spence Bay	1 469	172	8 541
Tungsten	4 422	146	30 288
Yellowknife	107 834	6 307	17 097

B3 TOTAL AND AVERAGE INCOME, by Region and Community
Northwest Territories, 1979

	Total Income ($'000)	Returns (no.)	Average Income ($)
Northwest Territories	280 691	22 761	12 332
Baffin	40 087	3 633	11 034
Broughton Island	1 000	139	7 199
Cape Dorset	1 888	287	6 579
Clyde River	1 068	140	7 629
Frobisher Bay	17 617	1 327	13 276
Hall Beach	2 054	141	14 570
Igloolik	2 018	264	7 646
Pangnirtung	3 226	389	8 294
Pond Inlet	2 064	262	7 878
Keewatin	14 463	1 643	8 802
Baker Lake	3 065	362	8 469
Coral Harbour	1 439	155	9 289
Eskimo Point	2 506	375	6 684
Rankin Inlet	5 230	446	11 728
Repulse Bay	880	134	6 574
Inuvik	40 789	3 713	10 985
Aklavik	2 290	284	8 064
Fort Franklin	1 017	177	5 748
Fort Good Hope	833	146	5 709
Fort McPherson	1 782	250	7 130
Fort Norman	1 040	126	8 259
Inuvik	25 427	2 036	12 488
Norman Wells	3 567	219	16 290
Tuktoyaktuk	3 131	290	10 797

(contd.)

B3 TOTAL AND AVERAGE INCOME, by Region and Community (contd.)
Northwest Territories, 1979

	Total Income ($'000)	Returns (no.)	Average Income ($)
Fort Smith	185 351	13 772	13 458
Cambridge Bay	6 620	467	14 177
Coppermine	2 184	290	7 532
Fort Liard	961	121	7 947
Fort Providence	1 889	267	7 076
Fort Resolution	1 534	250	6 139
Fort Smith	15 676	1 303	12 031
Gjoa Haven	1 149	196	5 863
Hay River	24 879	1 874	13 276
Holman	760	115	6 612
Pelly Bay	742	101	7 346
Pine Point	14 769	992	14 888
Rae-Edzo	2 959	474	6 244
Spence Bay	1 351	166	8 144
Tungsten	5 278	178	29 656
Yellowknife	95 155	6 062	15 697

B4 TOTAL AND AVERAGE INCOME, by Region and Community
Northwest Territories, 1978

	Total Income ($'000)	Returns (no.)	Average Income ($)
1978			
Northwest Territories	253 815	22 240	11 412
Baffin	35 743	3 376	10 587
Frobisher Bay	16 112	1 270	12 686
Pangnirtung	2 740	378	7 250
Keewatin	13 684	1 651	8 288
Coral Harbour	1 400	154	9 095
Inuvik	35 806	3 533	10 135
Aklavik	2 029	286	7 097
Fort Franklin	875	164	5 339
Inuvik	22 955	1 951	11 766
Tuktoyaktuk	2 617	284	9 217
Fort Smith	168 580	13 680	12 323
Fort Smith	14 399	1 286	11 197
Hay River	23 131	1 910	12 110
Pine Point	13 328	955	13 956
Rae-Edzo	3 061	524	5 841
Yellowknife	86 751	6 087	14 251

B5 TOTAL AND AVERAGE INCOME, by Region and Community
Northwest Territories, 1977

	Total Income ($'000)	Returns (no.)	Average Income ($)
1977			
Northwest Territories	224 698	18 848	11 921
Baffin	30 895	2 715	11 379
Frobisher Bay	14 239	1 174	12 129
Pangnirtung	1 996	250	7 738
Keewatin	11 527	1 219	9 456
Coral Harbour	1 111	107	10 389
Inuvik	31 829	2 870	11 090
Aklavik	1 484	189	7 854
Fort Franklin	920	124	7 420
Inuvik	20 819	1 683	12 370
Tuktoyaktuk	2 301	247	9 316
Fort Smith	150 445	12 044	12 491
Fort Smith	13 029	1 154	11 290
Hay River	21 549	1 738	12 398
Pine Point	13 441	887	15 154
Rae-Edzo	2 000	248	8 068
Yellowknife	76 467	5 770	13 252

B6 TOTAL AND AVERAGE INCOME, by Region and Community
Northwest Territories, 1976

	Total Income ($'000)	Returns (no.)	Average Income ($)
1976			
Northwest Territories	194 105	17 681	10 978
Baffin	25 617	2 546	10 061
Frobisher Bay	11 693	1 067	10 958
Pangnirtung	1 780	247	7 210
Keewatin	9 149	1 119	8 176
Coral Harbour	993	112	8 866
Inuvik	28 501	2 750	10 364
Aklavik	1 358	136	7 305
Fort Franklin	693	100	6 938
Inuvik	19 201	1 637	11 729
Tuktoyaktuk	1 801	234	7 698
Fort Smith	130 836	11 266	11 613
Fort Smith	10 388	1 004	10 347
Hay River	19 867	1 727	11 504
Pine Point	12 682	932	13 607
Rae-Edzo	1 629	237	6 875
Yellowknife	66 269	5 372	12 336

C1 PERCENTAGE OF RETURNS AND AVERAGE INCOME, by Occupation
Canada and Northwest Territories, 1980

	Canada		Northwest Territories	
	Returns (%)	Average Income ($)	Returns (%)	Average Income ($)
All Occupations	100.0	13 716	100.0	13 465
Employees	68.9	15 555	81.9	15 406
Business	48.6	15 140	41.8	14 538
Institutional	5.4	14 075	5.1	12 342
Teachers	2.1	24 632	1.4	26 563
Federal	2.5	19 362	10.5	18 956
Territorial/Prov.	3.6	18 973	13.8	18 238
Municipal	3.7	16 286	3.9	11 285
Armed Forces	0.6	18 193	1.5	21 085
Unclassified	2.4	8 632	3.9	7 048
Business Proprietors	3.4	12 049	1.4	12 991
Investors	7.4	16 444	1.8	16 189
Pensioners	6.3	8 323	1.4	4 016
Unclassified	10.8	2 193	12.8	1 420
Other*	3.2	18 870	0.6	20 160

*Other includes farmers, fisherman, professionals and salesman.

C2 PERCENTAGE OF RETURNS AND AVERAGE INCOME, by Occupation
Canada and Northwest Territories, 1979

	Canada		Northwest Territories	
	Returns (%)	Average Income ($)	Returns (%)	Average Income ($)
All Occupations	100.0	12 079	100.0	12 495
Employees	67.5	14 037	81.8	14 344
Business	47.7	13 691	39.0	13 140
Institutional	5.4	12 112	5.8	9 977
Teachers	2.2	21 988	1.4	22 795
Federal	2.6	17 587	11.1	17 874
Territorial/Prov.	3.5	16 547	15.2	18 115
Municipal	3.6	14 696	4.5	12 464
Armed Forces	0.6	16 993	1.1	20 474
Unclassified	2.0	7 663	3.8	5 290
Business Proprietors	3.4	11 423	1.4	11 702
Investors	6.7	14 082	1.6	13 842
Pensioners	7.7	6 336	1.7	4 091
Unclassified	11.5	1 892	12.9	1 366
Other	3.2	17 744	0.6	20 972

C3 PERCENTAGE OF RETURNS AND AVERAGE INCOME, by Occupation
Canada and Northwest Territories, 1978

	Canada		Northwest Territories	
	Returns (%)	Average Income ($)	Returns (%)	Average Income ($)
All Occupations	100.0	10 964	100.0	11 462
Employees	66.8	12 979	81.9	13 144
Business	46.7	12 614	38.4	12 442
Institutional	5.2	11 253	5.4	8 653
Teachers	2.5	19 451	1.7	19 254
Federal	2.6	16 186	10.5	16 009
Territorial/Prov.	3.6	15 414	15.6	16 334
Municipal	3.6	13 374	5.8	9 495
Armed Forces	0.6	16 397	1.3	18 246
Unclassified	2.0	7 258	3.2	5 650
Business Proprietors	3.4	10 755	1.4	10 745
Investors	5.9	12 714	1.2	14 757
Pensioners	7.6	5 590	1.1	3 365
Unclassified	13.1	1 911	13.8	1 500
Other	3.1	15 991	0.6	19 511

C4 PERCENTAGE OF RETURNS AND AVERAGE INCOME, by Occupation
Canada and Northwest Territories, 1977

	Canada		Northwest Territories	
	Returns (%)	Average Income ($)	Returns (%)	Average Income ($)
All Occupations	100.0	11 114	100.0	12 000
Employees	74.4	12 166	92.8	12 378
Business	52.4	11 906	45.9	11 542
Institutional	6.1	10 531	6.0	8 592
Teachers	2.4	17 574	1.6	15 308
Federal	3.0	14 892	12.5	15 123
Territorial/Prov.	3.9	14 289	16.9	15 225
Municipal	4.1	12 921	6.0	9 178
Armed Forces	0.6	15 118	1.6	17 609
Unclassified	2.1	7 060	2.2	5 606
Business Proprietors	3.5	10 366	1.6	10 085
Investors	5.1	11 108	0.9	8 315
Pensioners	7.9	5 000	0.8	5 500
Unclassified	5.8	3 950	3.4	3 866
Other	3.2	15 453	0.7	17 452

C5 PERCENTAGE OF RETURNS AND AVERAGE INCOME, by Occupation
Canada and Northwest Territories, 1976

	Canada		Northwest Territories	
	Returns (%)	Average Income ($)	Returns (%)	Average Income ($)
All Occupations	100.0	10 313	100.0	11 054
Employees	75.0	11 199	92.1	11 444
Business	53.0	10 880	46.6	10 733
Institutional	5.7	9 988	5.6	7 644
Teachers	2.5	16 339	1.8	15 580
Federal	3.0	13 254	13.2	13 709
Territorial/Prov.	4.0	13 273	16.7	13 607
Municipal	4.1	12 045	4.6	8 317
Armed Forces	0.7	14 046	1.9	14 751
Unclassified	2.0	6 759	1.7	5 142
Business Proprietors	3.5	10 026	1.8	9 778
Investors	5.0	10 233	0.9	7 044
Pensioners	7.8	4 517	0.8	3 100
Unclassified	5.3	3 469	3.7	3 437
Other	3.5	14 982	0.7	18 171

D1 TAXABLE RETURNS, INCOME AND TAXES PAID
Canada, 1976 to 1980

	Taxable Returns (no.)	Total Income ($'000)	Average Income ($)	Total Tax ($'000)	Average Tax ($)
1980	9 906 842	187 197 763	18 896	29 112 200	2 939
1979	9 465 786	161 964 289	17 110	23 844 253	2 519
1978	8 813 289	140 839 986	15 980	20 310 849	2 305
1977	8 764 718	127 725 229	14 573	19 048 916	2 173
1976	8 806 731	117 297 437	13 319	17 772 650	2 018

D2 TAXABLE RETURNS, INCOME AND TAXES PAID, by Region
Northwest Territories, 1976 to 1980

	Taxable Returns (no.)	Total Income ($'000)	Average Income ($)	Total Tax ($'000)	Average Tax ($)
1980					
Northwest Territories	17 565	300 711	17 119	52 288	2 977
Baffin	2 756	41 232	14 960	6 986	2 535
Keewatin	1 058	14 861	14 046	2 203	2 082
Inuvik	2 749	44 075	16 033	7 349	2 673
Fort Smith	11 002	200 542	18 227	35 748	3 249
1979					
Northwest Territories	16 998	271 466	15 970	47 425	2 790
Baffin	2 679	38 707	14 448	6 557	2 448
Keewatin	1 021	13 481	13 204	2 007	1 966
Inuvik	2 628	39 125	14 888	6 516	2 479
Fort Smith	10 670	180 151	16 883	32 343	3 031
1978					
Northwest Territories	16 662	245 159	14 713	40 919	2 456
Baffin	2 431	34 352	14 131	5 629	2 316
Keewatin	1 054	12 821	12 164	1 732	1 643
Inuvik	2 561	34 451	13 452	5 468	2 135
Fort Smith	10 616	163 533	15 404	28 089	2 646
1977					
Northwest Territories	15 575	218 159	14 007	37 278	2 393
Baffin	2 173	29 748	13 689	4 913	2 261
Keewatin	931	10 881	11 688	1 507	1 619
Inuvik	2 349	30 784	13 105	5 003	2 130
Fort Smith	10 122	146 745	14 498	25 853	2 554
1976					
Northwest Territories	14 508	188 257	12 976	32 546	2 243
Baffin	2 012	24 536	12 195	3 976	1 976
Keewatin	787	8 526	10 834	1 206	1 532
Inuvik	2 245	27 573	12 282	4 559	2 031
Fort Smith	9 464	127 620	13 485	22 806	2 410

D3 TAXABLE RETURNS, INCOME AND TAXES PAID, by Region and Community
Northwest Territories, 1980

	Taxable Returns (no.)	Total Income ($'000)	Average Income ($)	Total Tax ($'000)	Average Tax ($)
Northwest Territories	17 565	300 711	17 119	52 288	2 977
Baffin	2 756	41 232	14 960	6 986	2 535
Broughton Island	102	1 029	10 090	141	1 382
Cape Dorset	247	1 943	7 869	245	992
Clyde River	89	1 161	13 055	160	1 798
Frobisher Bay	1 029	18 514	17 992	3 336	3 242
Hall Beach	105	1 970	18 768	387	3 686
Igloolik	132	1 855	14 056	257	1 947
Lake Harbour	74	662	8 957	75	1 014
Pangnirtung	348	3 084	8 864	403	1 158
Pond Inlet	164	2 184	13 320	296	1 805
Keewatin	1 058	14 861	14 046	2 203	2 082
Baker Lake	278	3 339	12 013	480	2 927
Coral Harbour	94	1 435	15 272	211	2 245
Eskimo Point	190	2 365	12 449	293	1 542
Rankin Inlet	316	5 480	17 342	920	2 911
Repulse Bay	58	676	11 663	87	1 526
Inuvik	2 749	44 075	16 033	7 349	2 673
Aklavik	164	2 243	13 681	317	1 933
Fort Franklin	73	927	12 705	116	1 589
Fort Good Hope	67	997	14 886	132	1 970
Fort McPherson	163	2 036	12 492	269	1 650
Fort Norman	86	1 100	12 791	145	1 686
Inuvik	1 681	27 463	16 337	4 596	2 734
Norman Wells	169	3 881	22 968	819	4 846
Tuktoyaktuk	267	4 238	15 873	765	2 865

(contd.)

D3 TAXABLE RETURNS, INCOME AND TAXES PAID, by Region and Community
Northwest Territories, 1980 (contd.)

	Taxable Returns (no.)	Total Income ($'000)	Average Income ($)	Total Tax ($'000)	Average Tax ($)
Fort Smith	11 002	200 542	18 227	35 748	3 249
Cambridge Bay	312	7 043	22 575	1 431	4 587
Coppermine	179	2 472	13 814	380	2 123
Fort Liard	83	1 107	13 338	164	1 976
Fort Providence	164	1 875	11 436	241	1 470
Fort Resolution	120	1 330	11 085	167	1 392
Fort Smith	972	16 210	16 676	2 680	2 757
Gjoa Haven	111	1 216	10 957	156	1 405
Hay River	1 549	26 890	17 359	4 581	2 957
Holman	66	737	11 171	103	1 561
Pine Point	837	16 745	20 006	3 080	3 680
Rae-Edzo	292	3 218	11 021	420	1 438
Spence Bay	104	1 357	13 053	197	1 894
Tungsten	135	4 406	32 637	1 099	8 141
Yellowknife	5 406	105 657	19 544	19 300	3 570

D4 TAXABLE RETURNS, INCOME AND TAXES PAID, by Region and Community
Northwest Territories, 1979

	Taxable Returns (no.)	Total Income ($'000)	Average Income ($)	Total Tax ($'000)	Average Tax ($)
Northwest Territories	16 998	271 466	15 970	47 425	2 790
Baffin	2 679	38 707	14 448	6 557	2 448
Broughton Island	72	888	12 334	123	1 708
Cape Dorset	209	1 758	8 412	223	1 067
Clyde River	83	999	12 041	129	1 554
Frobisher Bay	1 061	17 231	16 240	3 042	2 867
Hall Beach	116	2 022	17 438	414	3 569
Igloolik	132	1 819	13 780	283	2 144
Pangnirtung	341	3 151	9 241	428	1 255
Pond Inlet	162	1 937	11 958	261	1 611
Keewatin	1 021	13 481	13 204	2 007	1 966
Baker Lake	246	2 870	11 666	405	1 646
Coral Harbour	94	1 365	14 527	208	2 213
Eskimo Point	196	2 231	11 387	281	1 434
Rankin Inlet	321	5 009	15 607	838	2 611
Repulse Bay	71	771	10 859	102	1 437
Inuvik	2 628	39 125	14 888	6 516	2 479
Aklavik	188	2 125	11 306	281	1 495
Fort Franklin	74	868	11 735	106	1 432
Fort Good Hope	63	712	11 304	90	1 429
Fort McPherson	134	1 782	12 110	222	1 657
Fort Norman	83	967	11 660	140	1 687
Inuvik	1 599	25 427	15 462	4 150	2 595
Norman Wells	187	3 511	18 779	714	3 818
Tuktoyaktuk	199	3 131	15 080	553	2 779

(contd.)

D4 TAXABLE RETURNS, INCOME AND TAXES PAID, by Region and Community
Northwest Territories, 1979 (contd.)

	Taxable Returns (no.)	Total Income ($'000)	Average Income ($)	Total Tax ($'000)	Average Tax ($)
Fort Smith	10 670	180 151	16 883	32 343	3 031
Cambridge Bay	322	6 408	19 901	1 282	3 981
Coppermine	168	2 074	12 349	302	1 798
Fort Liard	70	881	12 590	131	1 871
Fort Providence	156	1 735	11 127	232	1 487
Fort Resolution	135	1 363	10 097	173	1 281
Fort Smith	968	15 135	15 635	2 551	2 635
Gjoa Haven	102	1 002	9 824	107	1 049
Hay River	1 518	24 221	15 956	4 106	2 705
Holman Island	66	697	10 575	87	1 318
Pelly Bay	43	641	14 922	101	2 349
Pine Point	807	14 611	18 106	2 661	3 297
Rae-Edzo	239	2 643	11 059	343	1 435
Spence Bay	92	1 235	13 429	189	2 054
Tungsten	166	5 255	31 660	1 309	7 886
Yellowknife	5 218	93 266	17 873	17 183	3 293

D5 TAXABLE RETURNS, INCOME AND TAXES PAID, by Region and Community
Northwest Territories, 1978

	Taxable Returns (no.)	Total Income ($'000)	Average Income ($)	Total Tax ($'000)	Average Tax ($)
Northwest Territories	16 662	245 159	14 713	40 919	2 456
Baffin	2 431	34 352	14 131	5 629	2 316
Frobisher Bay	1 008	15 712	15 587	2 686	2 665
Pangnirtung	322	2 657	8 253	324	1 006
Keewatin	1 054	12 821	12 164	1 732	1 643
Coral Harbour	105	1 358	12 941	195	1 857
Inuvik	2 561	34 451	13 452	5 468	2 135
Aklavik	171	1 840	10 764	217	1 269
Fort Franklin	79	776	9 829	82	1 038
Inuvik	1 616	22 474	13 907	3 680	2 277
Tuktoyaktuk	193	2 514	13 028	417	2 166
Fort Smith	10 616	163 533	15 404	28 089	2 646
Fort Smith	953	13 839	14 522	2 216	2 325
Hay River	1 538	22 465	14 606	3 676	2 390
Pine Point	766	13 180	17 207	2 388	3 117
Rae-Edzo	283	2 635	9 312	299	1 057
Yellowknife	5 226	84 923	16 250	15 097	2 889

D6 TAXABLE RETURNS, INCOME AND TAXES PAID, by Region and Community
Northwest Territories, 1977

	Taxable Returns (no.)	Total Income ($'000)	Average Income ($)	Total Tax ($'000)	Average Tax ($)
Northwest Territories	15 575	218 159	14 007	32 278	2 393
Baffin	2 173	29 748	13 689	4 913	2 261
Frobisher Bay	996	13 944	14 000	2 389	2 399
Pangnirtung	183	1 838	10 047	230	1 257
Keewatin	931	10 881	11 688	1 507	1 619
Coral Harbour	90	1 058	11 764	136	1 511
Inuvik	2 349	30 784	13 105	5 003	2 130
Aklavik	124	1 352	10 905	160	1 290
Fort Franklin	82	807	9 845	94	1 146
Inuvik	1 482	20 405	13 768	3 438	2 320
Tuktoyaktuk	200	2 216	11 083	340	1 700
Fort Smith	10 122	146 745	14 498	28 853	2 554
Fort Smith	950	12 639	13 304	2 035	2 142
Hay River	1 497	21 067	14 072	3 640	2 432
Pine Point	808	13 306	16 469	2 453	3 036
Rae-Edzo	163	1 813	11 124	241	1 479
Yellowknife	5 010	75 097	14 989	13 626	2 720

D7 TAXABLE RETURNS, INCOME AND TAXES PAID, by Region and Community
Northwest Territories, 1976

	Taxable Returns (no.)	Total Income ($'000)	Average Income ($)	Total Tax ($'000)	Average Tax ($)
Northwest Territories	14 508	188 257	12 976	32 546	2 243
Baffin	2 012	24 536	12 195	3 976	1 976
Frobisher Bay	887	11 401	12 853	1 960	2 210
Pangnirtung	169	1 598	9 458	193	1 142
Keewatin	787	8 526	10 834	1 206	1 532
Coral Harbour	78	925	11 865	134	1 718
Inuvik	2 245	27 573	12 282	4 559	2 031
Aklavik	124	1 247	10 059	163	1 315
Fort Franklin	70	628	8 972	74	1 057
Inuvik	1 447	18 883	13 050	3 235	2 236
Tuktoyaktuk	171	1 661	9 717	239	1 398
Fort Smith	9 464	127 620	13 485	22 806	2 410
Fort Smith	820	9 967	12 155	1 581	1 928
Hay River	1 482	19 400	13 090	3 392	2 294
Pine Point	839	12 554	14 963	2 312	2 756
Rae-Edzo	145	1 492	10 295	219	1 510
Yellowknife	4 654	65 063	13 980	12 067	2 593

APPENDIX 2

DEFINITIONS

The following definitions, from Revenue Canada's Taxation Statistics, should be noted when interpreting the statistics presented in this report.

1. Returns Filed - total returns filed includes all T1 Special and T1 General Individual Income Tax Returns filed for the calendar or taxation year classified by the taxpayer's address at time of filing.

2. Taxable Return - an income tax return is taxable when a tax of one dollar or more is assessed.

3. Total Income - total income is determined by the summation of the following components:

   a) Income from employment

      - wages and salaries, taxable allowances and directors' fees.
      - gross commissions from employment.
      - other employment earnings - adult training allowance, net research grants, tips, and gratuities.

      (Note: allowable employment expenses have not been deducted from employment earnings.)

   b) Pension income

      - Old Age Security pension.
      - Canada or Quebec Pension Plan benefits.
      - other pensions or superannuation.

   c) Income from self-employment

      - net business income.
      - net professional income.
      - net commission income.
      - net farming and fishing income.

d) Income from other sources

- taxable family allowance benefits.
- unemployment insurance benefits.
- taxable amounts of dividends.
- bond interest.
- bank interest.
- mortgage interest.
- income from trusts.
- annuity income.
- other Canadian investment income.
- foreign investment income.
- net rental income.
- net taxable capital gains.

e) Miscellaneous income

- alimony or separation allowances.
- scholarships, fellowships, bursaries and prizes for achievement.
- income from a guaranteed annual wage plan.
- taxable portion of payments from an income maintenance plan.

The following are <u>not</u> required to be reported as income:

- Workers' Compensation payments.
- Veteran's allowances.
- Social Assistance.
- Guaranteed Income Supplement.
- Spouse's Allowance.
- Welfare payments.
- Mother's Allowance.
- Lottery winnings.

4. Taxable Income - that portion of total income remaining after all exemptions and allowances have been deducted.

5. Total Tax - the sum of Net Federal Tax payable and Territorial (Provincial) tax payable.

6. Income Class - each income category used to classify income distribution includes all returns with total income starting with the lower limit of the income range up to but not including the upper limit of the range.

INTERPRETIVE NOTES

1. All statistics included in this report were provided by or derived from information extracted from personal income tax returns by Revenue Canada - Taxation.

2. All statistics presented for Canada are based on a sample of all taxfilers.

3. All statistics provided for the Northwest Territories, with the exception of data on sources of income and income by occupation, are based on the universe of all taxfilers rather than on a sample. This information was derived from Revenue Canada's "Locality Code Statistics File".